



STATE BOARD OF EQUALIZATION

2020 N STREET, SACRAMENTO, CALIFORNIA

(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95804)

(916) 445-4982

**NOTE: SECTION 428 WAS**  
**AMENDED EFFECTIVE 1/1/1986**

GEORGE R. REILLY  
First District, San Francisco  
ERNEST J. DRONENBURG, JR.  
Second District, San Diego

WILLIAM M. BENNETT  
Third District, San Rafael

RICHARD NEVINS  
Fourth District, Pasadena

KENNETH CORY  
Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

No. 80/150

October 17, 1980

TO COUNTY ASSESSORS:

**REVISIONS TO OPEN-SPACE STATUTES**  
**REGARDING LABORER HOUSING**

On July 27, 1980 the Governor approved Senate Bill 1747, Chapter 764, and on September 27, 1980 he approved Assembly Bill 2481, Chapter 1219. These acts amend Government Code Sections 51220, 51231, and 51238 and add Section 51282.3 relating to agricultural preserves and will be applicable for the 1981 lien date. These sections include use for agricultural laborer housing as a compatible use for properties restricted by a land conservation contract.

Agricultural laborer housing includes housing for temporary and/or permanent laborers and their families. Such housing does not include the residence of any person with an ownership interest in the property in which case Revenue and Taxation Code Section 423 will still apply. Both existing and new structures can be utilized for agricultural laborer housing.

An example of agricultural laborer housing would be a house rented by a farm laborer as his permanent residence (no ownership interest in the house or land). The land used for that residence is included as part of the restricted land when the property is restricted by a land conservation contract.

If you have any questions regarding the above, please contact our Technical Services Section at (916) 445-4982.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk